Tranche Amount for such city, State, or county not earlier than 12 months after the date on which the First Tranche Amount is paid to the city, State, or county.

''(c) REQUIREMENTS.—

''(1) USE OF FUNDS.—Subject to paragraph (2), and except as provided in paragraphs (3) and (4), a metropolitan city, nonentitlement unit of local government, or county shall only use the funds provided under a payment made under this section to cover costs incurred by the metropolitan city, nonentitlement unit of local government, or county, by December 31, 2024—

''(A) to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;

''(B) for the provision of government services to the extent of the reduction in revenue of such metropolitan city, nonentitlement unit of local government, or county due to such emergency; or

''(C) to make necessary investments in water, sewer, or broadband infrastructure.

''(2) PENSION FUNDS.—No metropolitan city, nonentitlement unit of local government, or county may use funds made available under this section for deposit into any pension fund.

''(3) TRANSFER AUTHORITY.—A metropolitan city, nonentitlement unit of local government, or county receiving a payment from funds made available under this section may transfer funds to a private nonprofit organization (as that term is defined in paragraph (17) of section 401 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(17)), a public benefit corporation involved in the transportation of passengers or cargo, or a special-purpose unit of State or local government.

''(4) TRANSFERS TO STATES.—Notwithstanding paragraph (1), a metropolitan city, nonentitlement unit of local government, or county receiving a payment from funds made available under this section may transfer such funds to the State in which such entity is located.

''(d) REPORTING.—Any metropolitan city, nonentitlement unit of local government, or county receiving funds provided under a payment made under this section shall provide to the Secretary periodic reports providing a detailed accounting of the uses of such funds by such metropolitan city, nonentitlement unit of local government, or county and including such other information as the Secretary may require for the administration of this section.

''(e) RECOUPMENT.—Any metropolitan city, nonentitlement unit of local government, or county that has failed to comply with subsection (c) shall be required to repay to the Secretary an amount equal to the amount of funds used in violation of such subsection.

''(f) REGULATIONS.—The Secretary shall have the authority to issue such regulations as may be necessary or appropriate to carry out this section.

''(g) DEFINITIONS.—In this section:

''(1) COUNTY.—The term 'county' means a county, parish, or other equivalent county division (as defined by the Bureau of the Census).

''(2) COVERED PERIOD.—The term 'covered period' means, with respect to a metropolitan city, nonentitlement unit of local government, or county receiving funds under this section, the period that—

''(A) begins on March 3, 2021; and

''(B) ends on the last day of the fiscal year of the metropolitan city, nonentitlement unit of local government, or county in which all of the funds received by the metropolitan city, nonentitlement unit of local government, or county under this section have been expended or returned to, or recovered by, the Secretary.

''(3) FIRST TRANCHE AMOUNT.—The term 'First Tranche Amount' means, with respect to each metropolitan city for which an amount is allocated under subsection (b)(1), each State for which an amount is allocated under subsection (b)(2) for distribution to nonentitlement units of local government, and each county for which an amount is allocated under subsection (b)(3), 50 percent of the amount so allocated to such metropolitan city, State, or county (as applicable).

''(4) METROPOLITAN CITY.—The term 'metropolitan city' has the meaning given that term in section 102(a)(4) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(4)) and includes cities that relinquish or defer their status as a metropolitan city for purposes of receiving allocations under section 106 of such Act (42 U.S.C. 5306) for fiscal year 2021.

''(5) NONENTITLEMENT UNIT OF LOCAL GOVERNMENT.—The term 'nonentitlement unit of local government' means a 'city', as that term is defined in section 102(a)(5) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(5))), that is not a metropolitan city.

''(6) SECOND TRANCHE AMOUNT.—The term 'Second Tranche Amount' means, with respect to each metropolitan city for which an amount is allocated under subsection (b)(1), each State for which an amount is allocated under subsection (b)(2) for distribution to nonentitlement units of local government, and each county for which an amount is allocated under subsection (b)(3), an amount not to exceed 50 percent of the amount so allocated to such metropolitan city, State, or county (as applicable).

''(7) SECRETARY.—The term 'Secretary' means the Secretary of the Treasury.

''(8) STATE.—The term 'State' means each of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.

''(9) UNIT OF GENERAL LOCAL GOVERNMENT.—The term 'unit of general local government' has the meaning given that term in section 102(a)(1) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(1)).

''SEC. 604. CORONAVIRUS CAPITAL PROJECTS FUND.

''(a) APPROPRIATION.—In addition to amounts otherwise available, there is appropriated for fiscal year 2021, out of any money in the Treasury not otherwise appropriated, $2,850,000,000, to remain available until expended, for making payments to States, territories, and Tribal governments to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID–19).

''(b) PAYMENTS TO EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA.—

''(1) MINIMUM AMOUNTS.—From the amount appropriated under subsection (a)—

''(A) the Secretary shall pay $28,500,000 to each State;

''(B) the Secretary shall pay $28,500,000 to the Commonwealth of Puerto Rico and $28,500,000 to the District of Columbia;

''(C) the Secretary shall pay $28,500,000 of such amount in equal shares to the United States Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau; and

''(D) the Secretary shall pay $28,500,000 of such amount to Tribal governments and the State of Hawaii (in addition to the amount paid to the State of Hawaii under subparagraph (A)), of which—

''(i) not less than $16,000 shall be paid to each Tribal government; and

''(ii) not less than $16,000 shall be paid to the State of Hawaii for the exclusive use of the Department of Hawaiian Home Lands and the Native Hawaiian Education Programs to assist Native Hawaiians in accordance with this section.

''(2) REMAINING AMOUNTS.—

''(A) IN GENERAL.—From the amount of the appropriation under subsection (a) that remains after the application of paragraph (1), the Secretary shall make payments to States based on population such that—

''(i) 50 percent of such amount shall be allocated among the States based on the proportion that the population of each State bears to the population of all States;

''(ii) 25 percent of such amount shall be allocated among the States based on the proportion that the number of individuals living in rural areas in each State bears to the number of individuals living in rural areas in all States; and

''(iii) 25 percent of such amount shall be allocated among the States based on the proportion that the number of individuals with a household income that is below 150 percent of the poverty line applicable to a family of the size involved in each State bears to the number of such individuals in all States.

''(B) DATA.—In determining the allocations to be made to each State under subparagraph (A), the Secretary of the Treasury shall use the most recent data available from the Bureau of the Census.

''(c) TIMING.—The Secretary shall establish a process of applying for grants to access funding made available under section (b) not later than 60 days after enactment of this section.

''(d) DEFINITIONS.—In this section:

''(1) SECRETARY.—The term 'Secretary' means the Secretary of the Treasury.

''(2) STATE.—The term 'State' means 1 of the 50 States.

''(3) TRIBAL GOVERNMENT.—The term 'Tribal government' has the meaning given such term in section 603(g).''.

(b) CONFORMING AMENDMENT.—The heading for title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by striking ''**FUND**'' and inserting ''**, FISCAL RECOVERY, AND CRITICAL CAPITAL PROJECTS FUNDS**''.

SA 951. Mr. MARSHALL submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the end of section 9032, insert the following:

''(d) ADDITIONAL USE OF FUNDS.—Amounts made available under subsection (a) shall be used by the Secretary of Labor, in conjunction with the Secretary of Treasury, to provide, not later than 30 days after the date of enactment of this section, a report to State agencies responsible for unemployment benefits that describes best practices for addressing fraudulent unemployment claims.''.

SA 952. Mr. MARSHALL submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the end of part 1 of subtitle A of title II, add the following:

SEC. 2014. PROHIBITION OF FUNDS TO INSTITUTIONS THAT ALLOW FOR THE PARTICIPATION OF TRANSGENDER ATHLETES IN FEMALE SPORTS.

(a) IN GENERAL.—Notwithstanding any other provision of law, the Secretary of Education may not provide any funds made available under this title to any institution of higher education, State, or local educational agency that allows for the participation of individuals who were assigned the gender of male at birth in female sporting programs.

(b) RETURN OF FUNDS.—An institution of higher education that receives funds made available under this title shall—

(1) submit a certification to the Secretary of Education not later than 60 days after receipt of the funds that the institution does not allow for the participation of individuals who were assigned the gender of male at birth in female sporting programs; and

(2) if the institution does not submit the certification under paragraph (1), return the funds made available under this title to the Treasury of the United States.

SA 953. Mr. MARSHALL submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

On page 46, between lines 20 and 21, insert the following:

(8) an institution—

(A) may only provide an emergency financial aid grant under this section to a citizen or national of the United States or an alien (as defined in section 101(a) of the Immigration and Nationality Act (8 U.S.C. 1101(a)) who is lawfully present in the United States at the time the institution adjudicates the student's application for financial assistance; and

(B) may only provide a financial aid grant to a student who has a valid Social Security Number.

SA 954. Mr. DAINES (for himself, Mr. LANKFORD, and Mr. ROMNEY) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the end of part 2 of subtitle G of title IX, add the following:

SEC. 9613. CREDIT ALLOWED WITH RESPECT TO UNBORN CHILDREN.

(a) IN GENERAL.—Section 24 of the Internal Revenue Code of 1986, as amended by this Act, is further amended by adding at the end the following new subsection:

''(l) CREDIT ALLOWED WITH RESPECT TO UNBORN CHILDREN.—In the case of any child born in a taxable year beginning after December 31, 2021, and before January 1, 2023, for purposes of this section—

''(1) IN GENERAL.—In the case of an unborn child of an eligible taxpayer—

''(A) such child shall be treated as a qualifying child of the eligible taxpayer for the taxable year immediately preceding the year in which such child is born, if such child is born on or before the due date for the return of tax for such taxable year, and

''(B) subsection (a) shall be applied without regard to whether the taxpayer is allowed a deduction under section 151 with respect to the child.

''(2) DOUBLE CREDIT ALLOWED IN CERTAIN CASES.—

''(A) IN GENERAL.—In the case of an unborn child of an eligible taxpayer with respect to whom a credit is not allowed under this section by reason of paragraph (1) (including by reason of subsection (h)(7) or any other provision of this section) for the taxable year immediately preceding the year in which such child is born—

''(i) the amount of the credit determined under subsection (a), and

''(ii) the amount determined under subsection (d)(1),

shall each be increased by 100 percent with respect to such child for the taxable year in which the child is born.

''(B) SPECIAL RULE FOR SPLITTING OF DOUBLE CREDIT.—In the case of a child otherwise described in subparagraph (A) who (but for this subparagraph) would not be treated as a qualifying child of the eligible taxpayer for the taxable year in which such child is born by reason of paragraph (1)(B) or (4) of section 152(c)—

''(i) subparagraph (A) shall not apply to such child,

''(ii) such child shall be treated for purposes of this section for such taxable year as a qualifying child of—

''(I) the eligible taxpayer, and

''(II) any other taxpayer with respect to whom such child would, without regard to this subparagraph, be treated as a qualifying child, and

''(iii) subsection (a) shall be applied to the eligible taxpayer without regard to whether the taxpayer is allowed a deduction under section 151 with respect to the child.

''(3) MODIFICATION OF THRESHOLD AMOUNT.—Solely for purposes of determining the credit allowed by reason of this subsection, subsection (h)(3) shall be applied—

''(A) by substituting '$300,000' for '$400,000', and

''(B) by substituting '$150,000' for '$200,000'.

''(4) APPLICATION IN POSSESSIONS.—Subsection (k) shall be applied—

''(A) by substituting '(determined without regard to this subsection and subsection (l))' for '(determined without regard to this subsection)' in paragraph (1)(A) thereof,

''(B) by substituting 'determined under this section (without regard to subsection (l))' for 'determined under this section' in paragraph (2)(B)(i) thereof, and

''(C) by substituting 'the provisions of this section (other than subsection (l))' for 'the provisions of this section' in paragraph (3)(A) thereof, and

''(D) by substituting 'the rules of paragraph (2)(B) (after application of subsection (l)(4)(B))' for 'the rules of paragraph (2)(B)' in paragraph (3)(C)(ii)(III).

''(5) APPLICATION IN 2021.—Subsections (i) and (j) and section 7527A shall not apply with respect to a child who is treated as a qualifying child for taxable years beginning in 2021 solely by reason of this subsection.

''(6) DEFINITIONS.—For purposes of this subsection—

''(A) UNBORN CHILD.—The term 'unborn child' means a member of the species homo sapiens, at any stage of development, who is carried in the womb.

''(B) ELIGIBLE TAXPAYER.—The term 'eligible taxpayer' means, with respect to a child—

''(i) the mother who carries or carried such child in the womb, and

''(ii) if filing a joint return, the spouse of such mother.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2020.

SEC. 9614. EXTENSION OF SOCIAL SECURITY NUMBER REQUIREMENTS.

(a) IN GENERAL.—Section 24(h)(1) of the Internal Revenue Code of 1986 is amended to read as follows:

''(1) IN GENERAL.—This section shall be applied—

''(A) in the case of a taxable year beginning after December 31, 2017, and before January 1, 2026, as provided in paragraphs (2) through (6), and

''(B) in the case of a taxable year beginning after December 31, 2017, and before January 1, 2031, as provided in paragraph (7).''.

(b) CONFORMING AMENDMENT.—The heading for section 24(h) of such Code is amended by striking ''FOR TAXABLE YEARS 2018 THROUGH 2025'' and inserting ''CERTAIN TAXABLE YEARS AFTER 2017''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2021.

SA 955. Mr. DAINES (for himself and Mr. SCOTT of South Carolina) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Beginning on page 575, strike line 14 and all that follows through page 605, line 25.

SA 956. Mr. DAINES submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the end of part 1 of subtitle A of title II, add the following:

SEC. 2014. ESSER AND HEER FUNDS AVAILABLE THROUGH 2021.

Notwithstanding section 2001(a) or section 2003, funds appropriated under section 2001 or 2003 shall remain available through December 31, 2022.

SA 957. Mr. DAINES submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike part 7 of subtitle G of title IX.

SA 958. Mr. DAINES submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike section 1005 (relating to farm loan assistance for socially disadvantaged farmers and ranchers).

SA 959. Mr. DAINES (for himself, Mr. TOOMEY, and Mr. CRAMER) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the appropriate place in title III, insert the following:

In section 3401(a)(1), in the matter preceding subparagraph (A), strike ''$30,461,355,534'' and insert ''$30,286,355,534''.

In section 3401(b)(4)(A)(i), strike ''$1,425,000,000'' and insert ''$1,250,000,000''.

Strike section 3401(b)(4)(B)(ii).

SA 960. Mr. DAINES (for himself, Mr. RISCH, and Mr. CRAMER) submitted an